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ATTORNEYS AT LAW

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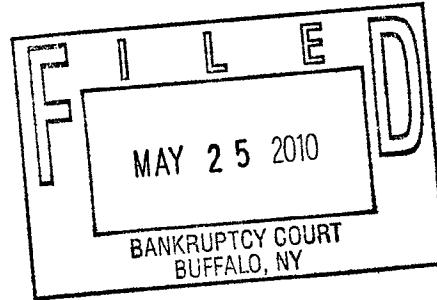
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(NOT FOR SERVICE OF PAPERS)

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May 24, 2010

Clerk  
United States Bankruptcy Court  
Olympic Towers  
300 Pearl Street, Suite 250  
Buffalo, New York 14202

Re: **Maxine M. Walter**  
Case No. 02-15729



Ladies and Gentlemen:

Enclosed is my check no. 10117 for \$12.20, payable to the Clerk, representing the dividend(s) payable as follows, which are represented in (a) check(s) which the creditor(s) did not negotiate within the 90 days specified on the check(s):

<i>Claim No.</i>	<i>Creditor</i>	<i>Amount</i>
1	New York State Department of Taxation and Finance Bankruptcy Section PO Box 5300 Albany, New York 12205-0300	\$12.20

This sum represents interest on a 100% dividend.

Thank you for your assistance.

Very truly yours,

ZDARSKY, SAWICKI & AGOSTINELLI LLP

Mark J. Schlant

Enclosure

cc: Ms. Anne Quinn  
New York State Department of Taxation and Finance (at above address)

